



Montana Rail Link, Inc. 101 International Drive Post Office Box 16390 Missoula, Montana USA 59808

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September 18, 2014

Sent via email: Piggott Amelia@epa.gov and USPS

U.S. Environmental Protection Agency Amelia Piggott, Enforcement Attorney 1595 Wynkoop Street Denver, CO 80202

Re: Special Notice Letter for the Smurfit Stone Mill Site

Dear Ms. Piggott:

Montana Rail Link, Inc. ("MRL") received EPA's Special Notice Letter ("Letter"), proposed Administrative Order on Consent ("AOC") and Statement of Work for the Smurfit Stone Mill Site on September 8, 2014. The Letter encourages MRL to contact EPA within 10 days receipt of the Letter to "indicate its willingness to participate in future negotiations concerning this Site." MRL denies the assertion contained in paragraph 34 of the proposed AOC that it is an "owner" and/or "operator" of the facility and would like to meet with you as soon as possible to discuss the facts which demonstrate that MRL is neither. In the meantime, to comply with EPA's deadline for a response within 10 days, notwithstanding MRL's view that it is neither an "owner" nor an "operator" and without prejudice to, or waiver of, any of its defenses to liability, please be advised that MRL is willing to participate in future negotiations concerning the Smurfit Stone Mill Site.

Very Truly Yours,

Karl M. Swanson

Executive Vice President and General Counsel

Washington Corporations

C: Tom Walsh